



# APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS

DR-482  
R. 01/23  
Rule 12D-16.002,  
F.A.C.  
Effective 01/23

Section 193.461, Florida Statutes

**FLORIDA** This completed application, including all required attachments, must be filed with the county property appraiser on or before **March 1 of the current tax year.**

Applicant name		Return to (address of property appraiser)	
Property Address			
Phone			

Parcel identification number or legal description			Agricultural Income from this Property Complete for the past 4 years.				
Lands Used Primarily for Agricultural Purposes	Number of acres	How long in this use	Year	Crop or Use	Gross Income	Expense	Net Income
Citrus		yrs	20__				
Cropland		yrs	20__				
Grazing land Number of livestock _____		yrs	20__				
			20__				
Timberland		yrs	20__				
Poultry, swine, or bee yards		yrs	Date purchased		Purchase price		
Aquaculture products		yrs					
Other :		yrs					

Has a Tangible Personal Property Tax Return, Form DR-405, been filed with the county property appraiser for machinery and equipment? Form DR-405 is incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.  yes  no

If yes, name on the return: \_\_\_\_\_

Is the real property leased to others? If yes, attach copy of lease agreement.  yes  no

As of January 1 of this year, 20\_\_ the lands listed above were used primarily for "bona fide" agricultural purposes. Bona fide agricultural purpose means "good faith commercial agricultural use of the land."

The property appraiser may require additional information (*including requesting an annual audited financial statement*) and will notify you if additional information or documentation is needed to determine eligibility for the classification requested. I will comply with any reasonable request.

I certify all information on this form and any attachment is true, correct, and in effect on January 1 of this year. If prepared by someone other than the applicant, the preparer signing this application certifies that this declaration is based on all information he or she has knowledge of.

_____	_____	_____
Signature	Print name	Date

**For Record Purposes Only** This acknowledges receipt of your Application for Agricultural Classification of Lands on \_\_\_\_\_ for the above described property. (Date)

_____	_____
Signature, property appraiser or designee	County

**Record of Action of County Property Appraiser** Check the appropriate box below.

- 1. Application approved and all lands are classified agricultural
- 2. Application disapproved and agricultural classification of lands denied on all lands
- 3. Application approved in part and disapproved in part. Agricultural classification of lands approved on the following described portion. (Use the space below only for item 3. Space online will expand, if needed.)

_____	_____
Signature, property appraiser	Date



OFFICE OF THE  
NASSAU COUNTY PROPERTY APPRAISER



Honorable A. Michael Hickox

**Agricultural Classification Application - Additional Information Questionnaire**

Name: \_\_\_\_\_ Date: \_\_\_\_\_

PIN: \_\_\_\_\_

1. What was the condition or use of your land (agriculturally speaking) at the time of **purchase**?

\_\_\_\_\_

2. Please describe the condition or use of your land (agriculturally speaking) at the time the application **was submitted**:

\_\_\_\_\_

3. Did you purchase this land with the intent of receiving income from its productivity? \_\_\_\_\_

If yes, please describe: \_\_\_\_\_

4. Did you file Schedule F on your Internal Revenue Service Return? \_\_\_\_\_  
**If yes, please submit a copy with this questionnaire.**

**Please note: This information will be kept confidential.**

5. Are you listed with the Farm Service Agency as a farm operator? \_\_\_\_\_  
Are you under any cost share programs with that agency? \_\_\_\_\_

6. Do you have, or have you had anyone prepare, a management plan (present and future utilization) for your lands? \_\_\_\_\_

**If yes, please submit a copy with this questionnaire.**

7. IF YOUR LAND IS BEING USED IN A MANNER OTHER THAN TIMBER PRODUCTION, **PLEASE COMPLETE THE FOLLOWING:** (on next page)

Utilization Type	Acres Used	Number of Years	Income Per Year
Corn			
Soybeans			
Tobacco			
Cotton			
Hay (Forage Crops)			
Vegetables			
Polyethylene Mulch Farming			
Poultry			
Grazing Land			
Other			

Livestock Type	How Many	Income Per Year
Cows		
Sheep		
Goats		
Poultry		
Horses		
Other		

8. Do you lease your land to others for agricultural purposes? \_\_\_\_\_

9. If yes, price per acre: **Cropland** \$ \_\_\_\_\_ **Forage** (Hay) \$ \_\_\_\_\_  
**Other** \$ \_\_\_\_\_ (Per Year)

What were your net proceeds? \_\_\_\_\_

**QUESTIONS 10, 11 & 12 ARE ONLY FOR THOSE APPLICANTS WITH TIMBERLAND**

10. If your land is not presently in pine production, are there any factors that would prevent it from being converted to timberland? \_\_\_\_\_

11. Please complete the following to the best of your knowledge:

Land Usage	Acres	Age of Trees	Cutting Plan
Upland Pine Production			
Upland Hardwoods			
Lowland Hardwoods (creek runs, river sloughs, moderately low—wet areas, etc.)			
Swamp			
Other			

12. Have you ever sold any timber off of the land in which the application is being submitted? \_\_\_\_\_

If yes, what are your reforestation plans? \_\_\_\_\_

When did the sale of timber occur? \_\_\_\_\_

**ALL APPLICANTS MUST COMPLETE THE FOLLOWING:**

13. Have you previously, or do you now, have agriculture classification on land You own(ed) in this or any other Florida county? \_\_\_\_\_  
If yes, please list the county. \_\_\_\_\_

14. Do you have any machinery or equipment (tangible personal property -TPP) you use to maintain your land? \_\_\_\_\_

15. If yes to #14, have you filed your **TPP Tax Return** with this office? \_\_\_\_\_

**Please note: If equipment is used on the land, in conjunction with your AG operation, you will need to file a Tangible Personal Property Tax Return. (See Attached DR-405 form)**

16. Would you consider that your land is being used **primarily** for Bona Fide\* commercial agricultural purposes? \_\_\_\_\_ \*Bona Fide meaning Good Faith

17. Is the income derived from your land, your primary source of revenue? \_\_\_\_\_  
**If no**, what percentage does it represent? \_\_\_\_\_%

18. Is your land being leased for hunting purposes? \_\_\_\_\_  
**If yes**, at what price per acre? \$ \_\_\_\_\_

19. Has your land been allowed to lay fallow? \_\_\_\_\_  
**If yes**, for how many years? \_\_\_\_\_

20. Please provide copies of receipts of purchases and/or sales that you have on this property for the agricultural use for this application you are submitting.

**I, the undersigned do hereby certify that the statements contained herein are true and correct to the best of my knowledge and belief.**

Signature \_\_\_\_\_ Date \_\_\_\_\_

If you use machinery or equipment on the land that you are applying for agricultural exemption a Tangible Personal Property form needs to be filed along with the Greenbelt application.

**Farm, Grove, and Dairy Equipment:** List all types of agricultural equipment you owned on January 1st. Describe property by type, manufacturer, model number, and year acquired. **Examples;** bulldozers, draglines, mowers, balers, tractors, all types of dairy equipment, pumps, irrigation pipe-show feet of main line and sprinklers, hand and power sprayers, heaters, disc, fertilizer distributors.

All Tangible Personal Property accounts are eligible to receive up to a \$25,000 exemption. In order to receive the exemption, a Tangible Personal Property return **(DR-405)** must first be timely filed. All new businesses are required to file this return in order to receive the exemption.

- No, I do not own equipment that is used on my Greenbelt (AG) property.
- Yes, I do own and use equipment that is used on my Greenbelt (AG) property. **If yes a (DR-405) form needs to be filed along with your Greenbelt (AG) Application.**

Please be sure to **check** the appropriate box and **sign** and **date** this document.

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**

If you have any questions with the Tangible Personal Property form, please call Jackie Wagner at (904) 491-7317.

# TANGIBLE PERSONAL PROPERTY TAX RETURN

DR-405, R. 01/18  
Rule 12D-16.002, F.A.C.  
Eff. 01/18

**CONFIDENTIAL**

Return to property appraiser by **April 1** to avoid penalty.

County  Tax year

Business name (DBA-Doing Business As) and mailing address:

Enter your account number, name, and address below. Mail this form to your County Property Appraiser.

Account number

Name and address

Federal Employer  
Identification Number

-

NAICS

If name and address is incorrect, please make needed corrections.

1. Owner or person in charge <input type="text"/> Phone <input type="text"/> Business/corporate name <input type="text"/>	6. Type or nature of your business <input type="text"/> Trade levels (check all that apply) <input type="checkbox"/> Retail <input type="checkbox"/> Wholesale <input type="checkbox"/> Manufacturing <input type="checkbox"/> Professional <input type="checkbox"/> Service <input type="checkbox"/> Agricultural <input type="checkbox"/> Leasing/rental <input type="checkbox"/> Other, specify: <input type="text"/>
2. Physical location (no PO Boxes) <input type="text"/>	7. Did you file a TPP return in this county last year? <input type="checkbox"/> Yes <input type="checkbox"/> No Name and location <input type="text"/>
3. Do you file a TPP tax return under any other name? <input type="checkbox"/> Yes <input type="checkbox"/> No Name on most recent return or tax bill <input type="text"/>	8. Former owner of business <input type="text"/>
4. Date you began business in this county <input type="text"/>	9. If sold, to whom? <input type="text"/> Date sold <input type="text"/>
5. Fiscal year end date <input type="text"/> If before 12/31 last year, does this return reflect additions/deletions through Dec 31? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Personal Property Summary Schedule - Enter totals from page 2 or from an attached itemized list or depreciation schedule with original cost and date of acquisition.		Taxpayer's Estimate of Fair Market Value	Original Installed Cost	For Property Appraiser Use Only
10	Office furniture, office machines, and library			
11	EDP equipment, computers, and word processors			
12	Store, bar and lounge, and restaurant furniture, equipment, etc.			
13	Machinery and manufacturing equipment			
14	Farm, grove, and dairy equipment			
15	Professional, medical, dental, and laboratory equipment			
16	Hotel, motel, and apartment complex			
16a	Rental units (stove, refrigerator, furniture, drapes, and appliances)			
17	Mobile home attachments (carport, utility building, cabana, porch, etc.)			
18	Service station and bulk plant equipment (underground tanks, lifts, tools)			
19	Signs (billboard, pole, wall, portable, directional, etc.)			
20	Leasehold improvements - grouped by type, year of installation, and description			
21	Pollution control equipment			
22	Equipment owned by you but rented, leased or held by others			
23	Supplies not held for resale			
24	Renewable energy source devices			
25	Other, specify: <input type="text"/>			
<b>TOTAL PERSONAL PROPERTY</b>				

I declare I have read this tax return and the accompanying schedules and statements. The facts in them are true. If prepared by someone other than the taxpayer, the preparer signing this return certifies that this declaration is based on all information he or she has knowledge of.

Signature taxpayer	Print name	Title	Date
Signature preparer	Print name	Preparer ID	Date
Address		Phone	

<input type="checkbox"/> \$25,000	Less Exemptions	
<input type="checkbox"/> Widowed		
<input type="checkbox"/> Blind	Taxable Value	
<input type="checkbox"/> Total disability		
<input type="checkbox"/> Other, specify	Penalties	
Signature, deputy		Date

**Sign and date** your return, send the **original** to the county property appraiser's office by **April 1**. Unsigned returns **cannot** be accepted by the appraiser's office. If you are entitled to a widow's, widower's, or disability exemption on personal property (not already claimed on real estate), consult your appraiser.

# TANGIBLE PERSONAL PROPERTY

Report all property owned by you including fully depreciated items still in use.

ASSETS PHYSICALLY REMOVED DURING THE LAST YEAR						
Description	Age	Year Acquired	Taxpayer's Estimate of Fair Market Value	Original Installed Cost	Disposed, sold, or traded and to whom?	

LEASED, LOANED, OR RENTED EQUIPMENT		Complete if you hold equipment belonging to others.					Lease Purchase Option	
Name and Address of Owner or Lessor	Description	Year Acquired	Year of Manufacture	Monthly Rent	Original Installed Cost	Yes	No	
						<input type="checkbox"/>	<input type="checkbox"/>	
						<input type="checkbox"/>	<input type="checkbox"/>	
						<input type="checkbox"/>	<input type="checkbox"/>	

SCHEDULE FOR LINE 22, PAGE 1		Equipment owned by you but rented, leased, or held by others. Enter total on page 1.								
Lease Number	Name/address of lessee Actual physical location	Description	Age	Year Acquired	Monthly Rent	Term	Taxpayer's Estimate of Fair Market Value	Cond*	Original Installed Cost New	

SCHEDULES FOR PAGE 1, LINES 10 - 21 and 23 - 25							APPRAISER'S USE ONLY	
<input type="text"/> Enter line number from page 1.	Description	Age	Year Acquired	Taxpayer's Estimate of Fair Market Value	Cond*	Original Installed Cost	Cond*	Value
Enter totals on page 1.		TOTAL		TOTAL		TOTAL		

<input type="text"/> Enter line number from page 1.	Description	Age	Year Acquired	Taxpayer's Estimate of Fair Market Value	Cond*	Original Installed Cost	Cond*	Value
Enter totals on page 1.		TOTAL		TOTAL		TOTAL		

<input type="text"/> Enter line number from page 1.	Description	Age	Year Acquired	Taxpayer's Estimate of Fair Market Value	Cond*	Original Installed Cost	Cond*	Value
Enter totals on page 1.		TOTAL		TOTAL		TOTAL		

\*Condition: enter good, avg (average), or poor. Add pages, if needed. See instructions on pages 3 and 4.

Complete this form if you own property used for commercial purposes that is not included in the assessed value of your business' real property. This may include office furniture, computers, tools, supplies, machines, and leasehold improvements. Return this to your property appraiser's office by April 1. Keep a copy for your records.

Report your summary totals on page 1. Use page 2 or an attached, itemized list with original cost and date acquired for each item to provide the details for each category. Contact your local property appraiser if you have questions.

If you ask, the property appraiser will give you an extension for 30 days and may grant an additional 15 days. You must ask for the extension in time for the property appraiser to consider the request and act on it before April 1.

Each return is eligible for an exemption up to \$25,000. By filing a DR-405 on time you automatically apply for the exemption. If you do not file on time, Florida Law provides for the loss of the \$25,000 exemption.

## WHAT TO REPORT

### Include on your return:

1. Tangible Personal Property. Goods, chattels, and other articles of value (except certain vehicles) that can be manually possessed and whose chief value is intrinsic to the article itself.
2. Inventory held for lease. *Examples:* equipment, furniture, or fixtures after their first lease or rental.
3. Equipment on some vehicles. *Examples:* power cranes, air compressors, and other equipment used primarily as a tool rather than a hauling vehicle.
4. Property personally owned, but used in the business.
5. Fully depreciated items, whether written off or not. Report at original installed cost.

### Do not include:

1. Intangible Personal Property. *Examples:* money, all evidences of debt owed to the taxpayer, all evidence of ownership in a corporation.
2. Household Goods. *Examples:* wearing apparel, appliances, furniture, and other items ordinarily found in the home and used for the comfort of the owner and his family, and not used for commercial purposes.
3. Most automobiles, trucks, and other licensed vehicles. See 3 above.
4. Inventory that is for sale as part of your business. Items commonly referred to as goods, wares, and merchandise that are held for sale. Also, inventory is construction and agricultural equipment weighing 1,000 pounds or more that is returned to a dealership under a rent-to-purchase option and held for sale to customers in the ordinary course of business. See section 192.001(11)(c), Florida Statutes.

## LOCATION OF PERSONAL PROPERTY

Report all property located in this county on January 1. You must file a single return for each site in the county where you transact business. If you have freestanding property at multiple sites other than where you transact business, file a separate, but single, return for all such property located in the county.

Examples of freestanding property at multiple sites include vending and amusement machines, LP/propane tanks, utility and cable company property, billboards, leased equipment, and similar property not customarily located in the offices, stores, or plants of the owner, but is placed throughout the county.

## PENALTIES

**Failure to file** - 25% of the total tax levied against the property for each year that no return is filed

**Filing late** - 5% of the total tax levied against the property covered by that return for each year, each month, and part of a month, that a return is late, but not more than 25% of the total tax

**Unlisted property** -15% of the tax attributable to the omitted property

## RELATED FLORIDA TAX LAWS

- §192.042, F.S. - Assessment date: Jan 1
- §193.052, F.S. - Filing requirement
- §193.062, F.S. - Filing date: April 1
- §193.063, F.S. - Extensions for filing
- §193.072, F.S. - Penalties
- §193.074, F.S. - Confidentiality
- §195.027(4), F.S.- Return Requirements
- §196.183, F.S. - \$25,000 Exemption
- § 837.06, F.S. - False Official Statements



### **LINE INSTRUCTIONS**

Within each section, group your assets by year of acquisition. List each item of property separately except for "classes" of personal property. A class is a group of items substantially similar in function, use, and age.

#### **Line 14 - Farm, Grove, and Dairy Equipment**

List all types of agricultural equipment you owned on January 1. Describe property by type, manufacturer, model number, and year acquired. Examples: bulldozers, draglines, mowers, balers, tractors, all types of dairy equipment, pumps, irrigation pipe - show feet of main line and sprinklers, hand and power sprayers, heaters, discs, fertilizer distributors.

#### **Line 16 and 16a - Hotel, Motel, Apartment and Rental Units (Household Goods)**

List all household goods. Examples: furniture, appliances, and equipment used in rental or other commercial property. Both residents and nonresidents must report if a house, condo, apartment, etc. is rented at any time during the year.

#### **Line 17 - Mobile Home Attachments**

For each type of mobile home attachment (awnings, carports, patio roofs, trailer covers, screened porches or rooms, cabanas, open porches, utility rooms, etc.), enter the number of items you owned on January 1, the year of purchase, the size (length X width), and the original installed cost.

#### **Line 20 - Leasehold Improvements, Physical Modifications to Leased Property**

If you have made any improvements, including modifications and additions, to property that you leased, list the original cost of the improvements. Group them by type and year of installation. Examples: slat walls, carpeting, paneling, shelving, cabinets. Attach an itemized list or depreciation schedule of the individual improvements.

#### **Line 22 - Owned by you but rented to another**

Enter any equipment you own that is on a loan, rental, or lease basis to others.

#### **Line 23 - Supplies**

Enter the average cost of supplies that are on hand. Include expensed supplies, such as stationery and janitorial supplies, linens, and silverware, which you may not have recorded separately on your books.

Include items you carry in your inventory account but do not meet the definition of "inventory" subject to exemption.

#### **Line 24 - Renewable Energy Source Devices**

List all renewable energy source devices as defined in section 193.624, Florida Statutes. Section 196.182, F.S., provides an exemption to renewable energy source devices considered tangible personal property. The exemption is granted based on a percentage of value, when the devices are installed, and what type of property the devices are installed on.

### **COLUMN INSTRUCTIONS**

List all items of furniture, fixtures, all machinery, equipment, supplies, and certain types of equipment attached to mobile homes. For each item, you must report your estimate of the current fair market value and condition of the item (good, average, poor). Enter all expensed items at original installed cost. Do not use "various" or "same as last year" in any of the columns. These are not adequate responses and may subject you to penalties for failure to file.

#### **Taxpayer's Estimate of Fair Market Value**

You must report the taxpayer's estimate of fair market value of the property in the columns labeled "Taxpayer's Estimate of Fair Market Value." The amount reported is your estimate of the current fair market value of the property.

#### **Original Installed Cost**

Report 100% of the original total cost of the property in the columns labeled "Original Installed Cost." This cost includes sales tax, transportation, handling, and installation charges, if incurred. Enter only unadjusted figures in "Original Installed Cost" columns.

The original cost must include the total original installed cost of your equipment, before any allowance for depreciation. Include sales tax, freight-in, handling, and installation costs. If you deducted a trade-in from the invoice price, enter the invoice price. Add back investment credits taken for federal income tax if you deducted those from the original cost. Include all fully depreciated items at original cost, whether written off or not.

#### **Assets Physically Removed**

If you physically removed assets last year, complete the columns in the first section of page 2. If you sold, traded, or gave property to another business or person, include the name in the last column.

#### **Leased, Loaned, and Rented Equipment**

If you borrowed, rented, or leased equipment from others, enter the name and address of the owner or lessor in the second section of page 2. Include a description of the equipment, year you acquired it, year of manufacture (if known), the monthly rent, the amount it would have originally cost had you bought it new, and indicate if you have an option to buy the equipment at the end of the term.